

IDAHO FUELS TAX REFUND CLAIM

HEATING FUEL ONLY

PLEASE PRINT OR TYPE	Name	Social Security Number
	Address	Federal Employer Identification Number
	City, State and Zip Code	

Section I. FILING PERIOD beginning _____, 19____, and ending _____, 19____

Do not include dates or calculations for refund claims you have already received.

Section II. REFUND	Diesel
1. Nontaxable gallons purchased before 4-1-96	
2. Tax rate21
3. Tax refund	
4. Nontaxable gallons purchased on or after 4-1-96	
5. Tax rate25
6. Tax refund	
7. Total refund	

Under penalties of perjury, I declare that to the best of my knowledge and belief this report is true, correct and complete.

SIGN HERE	Authorized signature	Date	Paid preparer's signature	Preparer's EIN or SSN
	Title	Daytime phone	Address and phone number	

MAIL TO: Idaho State Tax Commission, PO Box 36, Boise, ID 83722-0410

Instructions for Idaho Form 75HF

Your heating fuel distributor does not normally charge tax on the heating fuel (diesel fuel or furnace oil) that you use to heat your home or building. If the fuel distributor was required to charge the state fuels tax because the heating fuel was not dyed, you may be able to claim a refund of the state tax you have paid.

You must keep the invoice(s) you received when you purchased heating fuel. The invoice(s) serve as proof that you have paid the fuels tax and must be kept for three (3) years.

WHO MAY FILE

Form 75HF may only be filed by the final user of the fuel.

- Any refund or tax due to a partnership or corporation must be claimed by the business. It may not be applied to the individual returns filed by partners or shareholders.
- Any refund or tax due an individual must be claimed by the individual.

You may file a refund claim for any tax paid on purchases of heating fuel. No more than one refund claim may be filed in a thirty-day period.

Specific instructions for lines not fully explained on the form

Enter your name, address, and social security number (SSN) or federal employer identification number (EIN).

If the report is being filed by an individual rather than an S corporation, corporation, partnership, estate, or trust, you must use your SSN. Do not use your EIN.

FILING PERIOD

Complete Section I. Enter the appropriate beginning and ending date for the filing period.

REFUND COMPUTATIONS

This form has been designed to accommodate the different tax rates.

Section II. REFUND

Line 1. Enter the number of gallons of heating fuel purchased before April 1, 1996 and taxed at \$0.21 a gallon.

Line 4. Enter the number of gallons of taxed fuel purchased on or after April 1, 1996 that was taxed at \$0.25 a gallon.

Lines 3 and 6. Multiply line 1 by line 2 and line 4 by line 5.

Line 7. Add lines 3 and 6.

Signature

You must sign the Form 75HF. Failure to sign will delay your refund.